

United States District Court

EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION

UNITED STATES OF AMERICA,	§	
	§	
Petitioner,	§	
	§	
v.	§	MISC. NO. 4:10-mc-00033
	§	Judge Schneider/Judge Mazzant
CHRISTOPHER EWING,	§	
	§	
Respondent.	§	

MEMORANDUM ADOPTING REPORT AND RECOMMENDATION OF THE UNITED STATES MAGISTRATE JUDGE

Came on for consideration the report of the United States Magistrate Judge in this action, this matter having been heretofore referred to the United States Magistrate Judge pursuant to 28 U.S.C. § 636. On December 17, 2010, the amended report of the Magistrate Judge was entered containing proposed findings of fact and recommendations that the Respondent fully comply with the summons issued to him and appear at the offices of the Internal Revenue Service, as set forth in the report.

The Court, having made a *de novo* review of the “Motion to Quash Summons and Objections Regarding Compliance Judicial Notice and Show Cause” filed by Respondent, as well as the United States of America’s Response thereto, is of the opinion that the findings and conclusions of the Magistrate Judge are correct, and the objections are without merit. Therefore, the Court hereby adopts the findings and conclusions of the Magistrate Judge as the findings and conclusions of this Court.

It is, therefore, **ORDERED** that:

1. The summons was properly issued by the United States to Respondent CHRISTOPHER EWING for the lawful purpose of securing information related to the collection of his tax liability for the calendar periods ended December 31, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003,

2004, 2005 and 2006. Respondent failed to produce the items sought in the summons.

2. The summons was reasonably certain about the items requested, and it was not overbroad.

3. The items sought in the summons are relevant and material to lawful purposes.

4. No Justice Department referral as defined in 26 U.S.C. § 7602(d)(2)(A) is in effect for Respondent.

5. Respondent was properly notified of the date of the hearing to show cause by an authorized IRS representative.

6. The Court finds that Respondent should fully comply with the summons issued to him so that the IRS can complete a Collection Information Statement. Respondent is directed to appear on **January 25, 2011, at 10:00 a.m. at the offices of the Internal Revenue Service, 4050 Alpha Road, Eighth Floor, MC:5115NDAL Farmers Branch, Texas 75244**, to meet with IRS Revenue Officer Michelle Brown or her designated agent, to comply with the summons, and to produce the records and testimony described in the summons.

It is SO ORDERED.

SIGNED this 18th day of January, 2011.

A handwritten signature in black ink, reading "Michael H. Schneider", written over a horizontal line.

MICHAEL H. SCHNEIDER
UNITED STATES DISTRICT JUDGE